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SECRET

File No. 21-41/52-A3.

Collection No.

19 52 .

Ministry of Education
(A3 section)

Pros. Serial Nos.

D.7213/52-A3

[Hardcopy]

Subject.

Performance of Shrimati Rukmani Devi on occasion of inauguration of Indian Republic on 26th - 27th January, 1950 — Personal ledger account opened in connection therewith — Post-audit discrepancies pointed out by the A.G.C.R. — Question of taking disciplinary action against ~~Shri P.N. Kirpal and Shri Amir T.K. Asghar~~ dropped.

Previous References.

Later References.

Destroy

16/6/83

. 97 (Un. ached).
GIPC—S. 088 (S & P) MFP—(6862/A/M-653)—3-12-46—25,00,000.

(1)

Extracts from file No.F.3-49/50-G.2.(A)7

2

A.E.A(A) has desired that the cloth purchased for decoration purposes for the performance held at Regal Theatre on the 27th January,1950, may be handed over to the Caretaker and a receipt obtained from him for the quantity of cloth in the three colours, (white, green and safron).

Sd/- M.L.Kapur,
18.5.50.

Caretaker.

Fourteen pieces of cloth were handed over to the Caretaker as under:-

White -	5 pieces	5+5+4+6+8 = 28 yards.
Red -	5 "	31+23+23+12+6 = 95 yards.
Green -	4 "	52+23+6+13 = 94 yards.
Total:	14 pieces	Total: 217 yards.

Itd.xx
19/5/50

Received cloth as shown above. The entry has been made in the Stock Register.

217 yds. in all.

Itd. A.S.
25/5/50 (caretaker)

A.E.A(A) may kindly see for information.

Itd.XX
25/5

Sd/- Janak Kumari Asghar.
25.5.50.

X X X X X

X X X X X

S.No.122 - F.R.- Cor. 1-2

The following are terms on which the Kalakshetra party was engaged.

"The Government will be willing to contribute Rs.4000/- towards all your expenses including travelling, board & lodging in Delhi, transport, printing of programme and other contigencies. The Theatre hall will be arranged by us".

A demand draft of Rs.500/- was sent to Shrimati Rukmani Devi as the cost of printing of programmes vide this Ministry letter dated 4.4.50 (cor./78).

2

P.T.O.

Regarding payment of Rs.30/3/- and Rs.2/8/- by book adjustment and from contigencies respectively, it is stated that the A.G.C.R. has been addressed to cancel the payment of the amount of Rs.30/3/- to the Estate Office by book adjustment since it is not admissible under the rules (our letter dated 31.7.51 on page 167/cor refers) Despite several reminders, no reply has been received from A.G.C.R. as yet.

As regards the objection at para 4 of the Audit Report it has been ascertained from U.S.(E.II) that the cloth available after the show was over, was haded over to Cash Section. That Section may kindly see and state the length of cloth, deposited with them and the manner in which it was utilized.

Para 5 of the audit report may be referred to the Ministry of Finance with the request that Ex-Post Facto sanction for meeting the loss of Rs.136/4/- may kindly be accorded to this Ministry. (The matter was discussed with U.S.(E.II) who advised that the Audit Report may be shown to E.O. (Mr. Kapoor) as he was incharge of things after the shown was over).

Itd. XX
15.iv.52.

Sd/- S.Kitchlue,
16.iv.52.

/Cash/Section/

(CASH SECTION)

It appears from the Stock Register of liveries material maintained by Cash Branch that 59 feet of white cloth and 270 feet of green cloth was deposited. It has been used for Jharans.

Itd. xxx
18.4.52.

U.S.(E/I) The Asoka lions and Chakras were printed on paper and utilized for the show.

Sd/- Janak Kumari Asghar.
21.4.52.

The Aduit Report may now be shown to E.O.(Mr. Kapoor) for his comments, as desired by U.S.(EII).

Itd. XXX
32.iv.52

Sd/- S.Kitchlue,
23.iv.52.

E.O.(Mr.Kapoor)./

Contd....3.

The articles for decoration consisting of tri-colour flags as well as the cloth pieces in the 3 colours representing our national flag were collected by our workers from the Regal Theatre premises on the 28th January,1950 morning - a day after the performance, which lasted till mid-night. These flags and cloth pieces were brought and kept in safe custody in a locked Almirah. The flags were returned to the Delhi Public Works Department, and the cloth pieces consisting of 217 yards were later on handed over to the Care-taker.

It may be stated that a few flags as well as cloth pieces were lost after the performance, but it was not considered desirable to ask the proprietor of the Regal Theatre to state how these items were missing overnight, as he was kind enough to lend the Hall free for the performance held on the occasion of the inauguration of the Republic day of India. U.S.(EII) may kindly see before this file goes back to the General Education Division.

Sd/- M.L.Kapoor,
24.4.1952.

CASH SECTION.

In addition to the quantity of white & green cloth specified in Cash note dated 21.4.52, the orange cloth measuring 294 feet was also received from the Caretaker on 26.5.51., which is also being used for the supply of Jharans. It has also been entred in the Stock register of liveries material maintained by Cash Branch.

Itd. XXX
28.4.52.

Sd/- Janak Kumari Asghar,
28. 4 . 52.

E.O.(G) may please see Cash Section's note above. Even now the total cloth as deposited with Caretaker vide notes on Flag 'C' does not tally with the length of cloth furnished by Cash Section. There is still a discrepency of about 28 feet of cloth. The auditors will object to this discrepency which the Cash Section may kindly see and state as to how this can be explained.

Itd. XX
3.v.52.

Sd/- S.Kitchlue,
3/5/52.

(CASH SECTION)

The Caretaker may kindly be requested to reconcile the discrepency. He has deposited only 623 feet of coloured cloth with the Cash Branch.

Itd. XXX
6.5.52.

Sd/- J.K.Asghar.
7.5.52

Caretaker

It is not possible for me to reconcile the discrepency as the transaction of the cloth was made by my predecessor.

Itd. XXX
9/5/52
Ø.2.(A)

G.2.Section

U.S(EII) may kindly see the above note dated 9.V.52 and advise as to how the discrepency of the cloth is to be explained.

Itd XXX
13.V.52.

Sd/- S.Kitchlue,
14.V.52.

CASH SECTION.

Attention is invited to Cash Section's note dated 6.5.52. on prepage. above. In order to meet the objection of the A.G.C.R. the only way now left is to write off the loss (i.e. the difference of 28 feet of cloth) and necessary sanction be sent to the A.G.C.R.

Itd. XX
10.6.52.

Ø.Ø.(E/IV)/ It is for G.2.Section to explain the discrepancy in the quantity of cloth. If they can not explain it, they may consider the suggestion made in the Cash Section's note of 10.6.52 above and issue necessary sanction after obtaining the orders of the competent authority.

Sd/- G.F.Lakhani.

Ø.2. (G2 section) (F.R. refers) 11.6.52.

A personal ledger account in the name of Secretary, Ministry of Education was opened with an opening balance of Rs.7,000 in connection with the performance of Shrimati Rukmani Devi on occasion of inauguration of Indian Republic on 26-27th January, 1950. The account was operated upon by Mrs. J.K.Asghar, former Under Secretary. The following post-audit discrepancies have been pointed out by the A.G.C.R.

Contd.....5.

(i) The closing balance of the personal ledger account is Rs.548/2/9 while in the books of A.G.C.R. it comes to Rs. 580/13/9. The difference is due to the fact that a sum of Rs. 30/3/- on account of rent, electricity and water charges of the flat occupied by the Rukmani Devi Kalashetra party at Lodhi Colony from 24th to 27th January,1950 was paid by book transfer, instead of in cash after it had been drawn from the person ledger account. Besides, a sum of Rs.2/8/- on account of tonga charges of an Assistant was paid out of the contigencies of the Ministry instead of from the personal ledger account.

I do not follow this explanation.

Sd/-
Ashfaque Husain.

(ii) The balance of Rs.548/2/9 lying unspent may be credited to the Government of India.

(iii) The terms on which the party was engaged may be furnished to the A.G.C.R.

(iv) 321½ yards of cloth worth Rs.248/6/3 and 55 copies each of Asoka lion and Chakra were purchased but there is no account of their disposal.

(v) Certain flags were borrowed from the Delhi P.W.D. and lost after the performance. A sum of Rs.136/4/- was paid to the Delhi P.W.D. on this account but no sanction of the Government has been taken.

2. The position is as follows:-

(i) The discrepancy in the closing balance was first revealed in June 1951 when the A.G.C.R. sent us the Plus and Minus Memo. for the month of March, 1951. In July 1951, the A.G.C.R. pointed out that money from a personal ledger account could not be withdrawn except through cheques and that no book adjustment was permissible. The A.G.C.R. was accordingly requested on 31st July, 1951 to treat the bill for Rs.30/3/- from the Estate Office on account of rent, electric and water charges etc. of the flat occupied by the Rukmani Devi Party at Lodhi Road as cancelled and inform this Ministry accordingly. No reply has since been received from the A.G.C.R. inspite of three reminders.

F.3-49/52-G2(A) (Sept/163) will be obtained from G2 and put up, if read.)

The payment to the Estate Office by a cheque can be made only after we knew from the A.G.C.R. that he has cancelled

Contd....6.

the previous bill passed on to him for book adjustment. We may request A.G.C.R. to let us know the present position and also advise us as to how the sum of Rs.2/8/- paid to an Assistant from the Ministry's contigencies can now be adjusted.

(ii) After the Adjustment of Rs.32/11/-) Rs.30/3/- and Rs.2/8/- has been made, the balance of Rs.548/2/9 may be credited to the Government. In the meantime A.G.C.R. may kindly see and let us know the budget head to which the amount may be credited.

(iii) The terms on which the party was engaged are contained in Mr. Kripal's telegram dated 5.1.1950 to Shrimati Rukmani Devi which reads as follows:-

F.3-113/49-D2(A)

(will be obtained from C&A and put up, if needed).

"Government will contribute Rupees four thousand to all your expenses including railway fare board and lodging in Delhi transport and contingencies (.) We will arrange Hall for performance"(.) Actually, however, a sum of Rs.4,500 instead of Rs.4,000 was paid to Shrimati Rukmani Devi. The additional sum of Rs.500 was for the cost of printing of programmes.

F.3-49/52-G2(A)

Exclusive of lodging charges which were paid to Estate office?

sd.(Ashfaque Husain)

(iv) With regard to the purchase and disposal of cloth, there is all around confusion. A check of bills show that 321½ yards of cloth (121½ yards white and 200 yards green) worth Rs. 248/6/3 was purchased for decoration. After the performance only 217 yards of cloth was collected and handed over to the Caretaker. The cloth received by Caretaker was in three colours - white, safron and green-while the cloth purchased was only in two colours - white and green. Perhaps some length of white cloth was dyed though there is no indication in the file. Caretaker in turn passed on the cloth to Cash Section for making jharuns. Cash Section report to have received 623 feet of cloth instead of 651 feet (217 yards) from the Caretaker. This shows that 313½ feet of cloth was lost after the performance and 28 feet on transit from Caretaker to Cash Section. There is thus a total loss of 341½ feet of cloth. The average cost of cloth purchased comes to about Re.-/11/8 per yard and therefore the net loss in money comes to Rs.80/14/-. In this connection attention is invited to Mr. Kapoor's note dated 24.4.1952, at pages, 3 ante (43-44 ante.) As regards copies of Asoka lions and Chakras, they

cf. fr. 1 ante

cf. fr. 4 ante

Contd.....7.

are stated to have been printed on paper and thus were not collected after the performance and no account is required to be submitted for them.

(v) Some National flags were borrowed by the Delhi P.W.D. for decoration. After the performance 20 flags of 2' x 3' size at the rate of Rs.2/12/- each and 65 flags of 6" x 9" at the rate of 1/4/- each were found missing. A sum of Rs.136/4/- as cost of the missing flags was paid to the C.P.W.D. In this connection notes at p. 18-20 and Corr. p.92 and 96 of file No.F.3-49/50-G2(A) may be seen.

3. At this stage we can do nothing but to write off the loss of missing cloth and flags. Under Book of Financial Powers Secretary is competent to write off this loss.

4. A draft is put up for approval. Before these papers are put up to Secretary, A.G.C.R. may see, with ref. to para 2(i) (ii) and 3 above.

Itd. C.L.D.
16/7/52

Sd/- S.Kitchlue,
16.vii.52.

D.S.(G)

This is a bad case of mismanagement and reflects no credit on the Ministry. Since , however, the officer concerned, Mrs. Asghar, and the Deputy Secretary incharge, Mr. Kirpal, are no longer in the Ministry, we have no alternative but to write off the loss.

Sd/- Ashfaque Hussain,
16.vii.52.

Secretary.

Sd/- S.S.Bhatnagar,
17/7/52.

A.G.C.R. may now please see the office note above.

Sd/- Ashfaque Hussain,
17.vii.52.

A. G. C. R.
Ministry of Education, U.O. No. D.2193/52-G.II(A), dated 18/7/52.

A.G.C.R.

Para 2. The expenditure booked by this office against the total sanction of Rs.7,000/- amounted to Rs.6,419/2/3 only thus leaving a balance of Rs.580/13/9 to be credited to Government. A further sum of Rs.32/3/- did not appear in the Personal Ledger Account,

Contd.....8.

as this amount was not drawn by cheques. To reconcile this discrepancy the Ministry of Education may draw this amount from the Personal Ledger Account by cheque and credit it to the Revenue Head. The net balance in the Personal Ledger Account may be credited to Government account and the P.L.Account closed under intimation to this office.

Para 3. Sanction of the competent authority for over payment of Rs.500/- may please be obtained and furnished to audit early.

Para 5. Sanction for Rs.217/2/- (Rs.80-14-0 and 136-4-0) regularising the expenditure not covered by prior sanction may please be furnished to audit early.

The case is reported to have been badly managed. If the officers concerned are in the service of the Government of India, the question of fixing the responsibility and taking suitable disciplinary action against the officers may be considered. 'B'

Sd/- X X X
4/9/52.

Government of India, Ministry of Education, New Delhi.
A.G.C.R. U.O. No. OA 34-181/1573, dated the 6th Sept.,1952.

X X X X X X

In reference to 'B' on pre-page, we may, in the first instance request A.3. to let us know categorically, whether the officers named in D.S.(G)'s note at 'A' on page 49/N ante have a lien on service under the Government of India; if so, upto what date in each case.

Itd. xxx
30/10/52

Before the file is sent to A.3., D.S.(G)'s attention is invited to note at B on prepage.

Sd/- R.M.Halder,
3.11.52.

'B' of A.G.C.R. note of 4.9.52 is for 'A' Division to take. These papers should have been sent to them much earlier, and I regret the delay.

Sd/- Ashfaque Hussain,
6.xi.52.

Section A.3. may kindly see J.E.(A)'s note on pre-page and take necessary extracts. It would be appreciated if the file is kindly returned urgently for further necessary action in reference to A.G.C.R.'s note on p.50/N.

Itd. XXX
7.11.52.

Sd/- R.M.Halder,

D.72 13/52-A3
Extracts retained in A3.

(A.3 SECTION)

Reference F.R. and notes from page 1 ante:-

The case has been fully explained on pages 4-7 ante. The papers are submitted for orders with reference to portion sidelined 'B' of A.G.C.R.'s note dated 4.9.'52. It may be mentioned, in this connection, that none of the officers concerned (viz: Shri P.N. Kirpal and Shrimati J.K. Asghar) is working in this Ministry. The former is serving the UNESCO while the latter has already resigned her appointment under the Government of India and quitted Government service. The former officer is, however, a permanent member of the C.S.S. (Special Category).

HSB 17/11/52.

Seal 17-11-52

D.S(A)

As a result of an observation made by DS)G) Mr.Ashfaque Husain at 'A' on page 7 of notes, the Accountant General, Central Revenues, has suggested that the question of fixing the responsibility for bad management and taking suitable disciplinary action against the officers may be considered ('B' on page 8). In the note of Mr.Ashfaque Husain (to which I have referred) he suggested that the officers concerned (Mrs.Asghar) having left this Ministry and the Deputy Secretary Incharge, Mr.Kirpal being away to Unesco, there was no alternative but to write off the loss. US(E) in his note above has explained the existing circumstances.

DS(G) is taking action to write off the loss. We, in the 'A' Division, have been asked to consider the suggestion made by the AGCR regarding possibility of disciplinary action. In view of what has been stated in US(E)'s note, I recommend that no steps be taken for such

P.T.O.

action.

G.K. Chandhuri
4/12/52

SECRETARY.

Please discuss. Double action seems to be necessary.
4/12/52

AS(A)
13/12

I discussed this matter with Secretary and explained to him that Mr. Kirpal could not be held directly responsible for the lapse. Mrs. Asghar was the officer directly incharge and responsibility could be fixed on her, but as she was not longer in Government service, no action could be taken.

L.R. Sethi
21-1-53.

21/1/53.

G2 was informed of the above decision, separately. Routine note at the end of the file.
Record (15) - Secret
22/1/53

CORRESPONDENCE

12

12 Audit Note of the Personal Ledger Account in connection with the performances of Rukmani Devi on occasion of inauguration of Indian Republic on 26-27 January, 1950.

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1. INTRODUCTORY:

A Personal Ledger Account was opened in the name of the Secretary, Ministry of Education, in connection with the performances of Rukmani Devi on occasion of inauguration of Indian Republic on 26-27 January, 1950. Rs.7,000/- (vide details in the margin) were sanctioned by the Ministry of Finance and paid into the Imperial Bank of India, New Delhi for this purpose. The Audit of this account was conducted on 25th January, 1952. The accounts were checked in detail.

January, 1950	Rs.5,000/-
March, 1950	Rs.2,000/-

2. FINANCES:

The financial position of the Fund was as exhibited below:-

Receipts:	Rs.7,000/-
Expenditure	Rs.6,451/13/3
Balance	Rs. 548/ 2/9

The balance of this Personal Ledger Account as per books of Accountant General, Central Revenues' Office was Rs.580/13/9. The difference of Rs.32/11/- is due to the fact that a sum of Rs.30/3/- on account of rent, electricity and water charges of the flat occupied by the Rukmani Devi Kalakshetra Party at Lodhi Colony from 24th to 27th January 1950, was paid by Book Transfer, instead of in cash after it has been drawn from the Personal Ledger Account. Rs.2/8/- on account of Tonga Charges of Paras Ram, Assistant, were paid out of contigencies of the Ministry, instead of the Personal Ledger Account. The above amounts may be drawn from the Personal Ledger Account, and credited to Government. The performances for which the Personal Ledger Account was opened had long been over and consequently the orders of the Government may be taken at an early date with regard to the refund to Government of the balance of Rs.548/2/9 lying unspent in this account.

3. There were nothing on record to show the terms on which

P.TO.

Rs.4,000 on 1.2.50 Rs. 500/- on 20.3.50 Rs. 30/3/- as rent, water and electric charges to Estate Office.

the party was engaged. The marginally noted amounts were, however, paid. A copy of terms may be supplied to this office.

4. There was nothing in the file to show as to how certain articles (vide details in the margin) purchased in connection with the performances were utilized after these were over. This may be looked into and their disposal shown at the next audit.

Bill No.	Stores	Cost
88413 dt. 24.1.50.	White cloth 49½ yards	41/12/3
2997/A dt.21.3.50.	-do- 72yds Green Cloth 200 "	206/10/-
AIR/OP/11, dt.21.3.50	55 copies of Ashoka Lion -do- Chakra.	100/-/-

5. A sum of Rs.136/4/- was paid to the Delhi Public Wroks Department as the cost of certain flags borrowed from that Department, but lost during the performances. The sanction for meeting this loss may be taken and intimated to audit.

Sd/-

Assistant Examiner,
Outside Audit Department (C),
Central Revenues.

OFFICE OF THE A.G.C.R. NEW DELHI.

No. C A 34-181/2910 Dated the 27th Feb., 1952

Copy forwarded to the Secretary to the Government of India, Ministry of Education, New Delhi, with the request that the reply to the Audit Report may please be forwarded to this office within 6 weeks of its receipt.

Sd/-
Assistant Examiner,
Outside Audit Department (C).

ROUTINE PAPERS

15

Routine

(A3 section) for

H2 section have asked the position with regard to the action taken by this Ministry on portion sidelined 'D' of A.G.C.R's U.O. Note dtd. 6.9.52 D.S.(A)'s note dt. 21.1.53 on Attention, in this connection, is invited to ~~Sectt. Note~~ our File No. 21-41/52-A3, placed below.

We may, perhaps, inform section H2 as follows:-

"The question of fixing the responsibility and taking suitable disciplinary action against the officers concerned was taken up. It was decided that Shri Kirpal could not be held directly responsible for the lapse: Shrimati Asghar was the officer directly incharge and responsibility could be fixed on her, but as she was no longer in Government service, no action could be taken".

2. For orders. I agree with D/2.

S. F. Ahmed
16/7

16/7/53.

16.7.53

Reply sent to H2

vide D. 4009/53-A3 dt. 18.7.53.

This note may be amalgamated with the file placed below (F.21-41/52-A3), as 'Routine Paper'.

16/7/53.

20.7.53

16

15

राष्ट्रीय अभिलेखागार, भारत
जनपथ, नई दिल्ली

NATIONAL ARCHIVES OF INDIA
JANPATH, NEW DELHI

शीर्षक का शीर्षक:
Title of Document :

क्रम सं. (इस रजिस्टर में क्रम सं.) Sl. No. (i.e. Sl. No. in the Issue Register)	जो मांगा गया है (Name of the borrower if any) Borrower's name (Case for which required)	जिस तारीख को दिया गया Date of issue	वापसी की नियत तिथि Due date of return	टिप्पणी Remarks
1	2	3	4	5
1/4327/79	M. Maheswari	31/3/79		
2/3829/79	N Nair	24/4/79		

NAI - (S) 15.9.96 - 60,000

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